

Internal Auditor Certification to Department Directors

Dear (*Department Director*):

In connection with the (*department's name*) preparation of the biennial report on internal controls, as required by Act 431 of 1984, as amended, for the period ending September 30, 20xx, the (*Internal Audit Division or other name as appropriate*) conducted a review of the department's internal control evaluation and biennial reporting processes.

The objective of our review was to assess the department's processes and related biennial report, in accordance with guidelines established in the Office of the State Budget's *General Framework*, and to draw conclusions as to whether we agree with the representations included in the certification letter from the Internal Control Officer (ICO) to you.

Our conclusions, based on the three major categories included in the ICO's certification letter follow:

Planning an evaluation

We agree with the ICO's representations in this category. Areas of strength in this include (*insert as necessary*). Areas still needing improvement include (*insert as necessary*) and we recommend that the department achieve those improvements by (*insert as necessary*).

or

In general we agree with the ICO's representations in this category, however we disagree with the ICO's representation(s) regarding (*insert as necessary*), because we noted (*insert as necessary*).

In order to address this/these weakness/weaknesses for future evaluations and biennial reports, we recommend that (*insert as necessary*).

Conducting an evaluation

We agree with the ICO's representations in this category. Areas of strength in this area include (*insert as necessary*). Areas still needing improvement include (*insert as necessary*) and we recommend that the department achieve those improvements by (*insert as necessary*).

or

In general we agree with the ICO's representations in this category, however we disagree with the ICO's representation(s) regarding *(insert as necessary)*, because we noted *(insert as necessary)*.

In order to address this/these weakness/weaknesses for future evaluations and biennial reports, we recommend that *(insert as necessary)*.

Preparing the biennial report

The letter I prepared *(or the ICO prepared)* for your signature to communicate the results of the department's evaluation of its internal control structure to the Governor, Auditor General, Legislature and OFM agrees with the ICO's representations in this category. Areas of strength in this area include *(insert as necessary)*. Areas still needing improvement include *(insert as necessary)*. In order to address this/these weakness/weaknesses for future evaluations and biennial reports, we recommend that the department *(insert recommended improvements as necessary)*.

or

The letter I prepared *(or the ICO)* for your signature to communicate the results of the department's evaluation of its internal control structure to the Governor, Auditor General, Legislature and OFM agrees with some and disagrees with some of the ICO's representations in this category. The results of my review did not support the ICO's representation(s) regarding *(insert as necessary)* because my review disclosed *(insert as necessary)*. In order to address this/these weakness/weaknesses for future evaluations and biennial reports, we recommend that the department *(insert recommended improvements as necessary)*.

(Signature, Internal Auditor)

Date